ID: CCA_2010042810471043 Number: **201021026** Release Date: 5/28/2010

Office:

UILC: 6012.05-01

From:

Sent: Wednesday, April 28, 2010 10:47:13 AM

To: Cc:

Subject: RE: 6012(b)(1)

I would think the only way to get the money back would be to open an estate for the decedent and have the brother seek appointment as executor/administrator. Then he could file an amended return on behalf of the estate seeking refund of any amount improperly assessed.